



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN
ACTING COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

July 9, 2014

FOR TAX PERIODS BEGINNING ON OR AFTER JANUARY 1, 2015

Maine Combined Withholding and Unemployment Contributions Form 941/C1-ME
Will be Eliminated and Replaced with the following Separate Forms:

- Existing Maine Withholding Form 941ME
- New Unemployment Contributions Form ME UC-1

Dear Software Developer or Payroll Processor,

For tax periods beginning on or after January 1, 2015, combined filing of Maine income tax withholding and unemployment contributions, currently reported on Form 941/C1-ME, will be eliminated and replaced with separate filing of Maine income tax withholding on existing Form 941ME and unemployment contributions on new Form ME UC-1. The payment of each tax will also be remitted separately.

This change will apply to tax periods beginning on or after January 1, 2015 – it does **not** apply to tax periods beginning prior to 2015. Thus, if employers are currently required to file the combined Form 941/C1-ME, they will continue to do so for the 2nd, 3rd and 4th quarters of 2014. For the 1st quarter of 2015 and subsequent quarters, they will file Form 941ME for Maine income tax withholding and a separate Form ME UC-1 for Maine unemployment contributions.

Although the forms and instructions will be separated beginning in 2015, Maine Revenue Services will continue to process the unemployment contributions forms and payments for the Maine Department of Labor. MRS will also provide separate electronic filing and payment systems for each tax. Therefore, both Form 941ME and the new Form ME UC-1 will be filed with MRS.

Draft forms and updated electronic filing specifications for 2015 income tax withholding and unemployment contributions returns will be available on the Maine Revenue Services website at <http://www.maine.gov/revenue> soon after the mailing of this notice. Updated Addenda Record specifications for ACH Credit payments will be available later in the year by contacting Maine Revenue Services EFT Unit at Efunds.Transfer@maine.gov.

Questions regarding this notice may be directed to the Maine Revenue Services Withholding Unit at withholding.tax@maine.gov or call (207) 626-8475, select 1, then select 4 on the menu.